



STATE BOARD OF EQUALIZATION

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Controller, Sacramento

E. L. SORENSEN, JR.
Executive Director

No. 96/27

April 3, 1996

TO COUNTY ASSESSORS:

COMPUTER VALUATION TABLES FOR 1996

In Assessors' Letter No. 96/19, we provided valuation factors for small computers (computer equipment costing \$25,000 or less) and large computers (computer equipment costing \$500,000 or more). Those factors were approved by the Board in February.

On March 14, 1996 the Board approved valuation factors for mid-range computers (computer equipment costing over \$25,000 and less than \$500,000). Attached are tables for all three categories. These tables replace the computer valuation tables adopted by the Board in 1995.

The Board directed its staff to continue to acquire and analyze data for the mid-range table. If additional data are acquired and the new data indicate that a different table may be appropriate, the Board could vote to recommend a new table.

If you have any questions regarding this table, please contact the Assessment Standards Division at (916) 445-4982.

Sincerely,

J. E. Speed
Acting Deputy Director
Property Taxes Department

Attachment

**CALIFORNIA STATE BOARD OF EQUALIZATION
COMPUTER VALUATION TABLES FOR THE 1996 LIEN DATE**

Mainframe Computers (Computer Equipment Costing \$500,000 or More)

YEAR ACQUIRED	VALUATION FACTOR
1996	91%
1995	73%
1994	49%
1993	36%
1992	22%
1991	13%
1990	8%
1989	5%
1988	3%
1987	2%

Mid-Range Computers (Computer Equipment Costing Over \$25,000 and Up To \$499,999)

YEAR ACQUIRED	VALUATION FACTOR
1996	90%
1995	62%
1994	40%
1993	29%
1992	18%
1991	10%
1990	6%
1989	4%
1988	2%
1987	2%

Personal Computers (Computer Equipment Costing \$25,000 or Less)

YEAR ACQUIRED	VALUATION FACTOR
1996	85%
1995	57%
1994	36%
1993	23%
1992	14%
1991	9%
1990	6%
1989	4%
1988	2%
1987	2%